



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ARCADIA ELECTRIC AND WATER UTILITYPrincipal Office: 203 WEST MAIN STREET
ARCADIA, WI 54612For the Year Ended: DECEMBER 31, 1999**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I ANGELA BERG of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/2000
(Date)

CITY CLERK - TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ARCADIA ELECTRIC AND WATER UTILITY**Utility Address:** 203 WEST MAIN STREET
ARCADIA, WI 54612**When was utility organized?** 1/1/1903**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ANGELA BERG**Title:** CITY CLERK**Office Address:**203 WEST MAIN STREET
ARCADIA, WI 54612**Telephone:** (608) 323 - 3359**Fax Number:** (608) 323 - 3242**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 2/4/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: JAMES LISOWSKI**Title:** WATER DEPARMENT SUPERINTENDENT**Office Address:**

203 WEST MAIN STREET

ARCADIA, WI 54612

Telephone: (608) 323 - 3359**Fax Number:** (608) 323 - 3242**E-mail Address:**

Name: TIM PUTZ**Title:** ELECTRIC DEPARMENT SUPERINTENDENT**Office Address:**

203 WEST MAIN STREET

ARCADIA, WI 54612

Telephone: (608) 323 - 3359**Fax Number:** (608) 323 - 3242**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

CRAIG BARVEK

RALPH HAINES

GERALD MEYERS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,551,849	3,410,251	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,638,712	2,469,125	2
Depreciation Expense (403)	370,994	361,574	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	304,530	297,530	5
Total Operating Expenses	3,314,236	3,128,229	
Net Operating Income	237,613	282,022	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	237,613	282,022	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	115,642	105,348	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	115,642	105,348	
Total Income	353,255	387,370	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	353,255	387,370	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	194,337	204,670	14
Amortization of Debt Discount and Expense (428)	9,285	9,285	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	203,622	213,955	
Net Income	149,633	173,415	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,003,260	2,829,845	20
Balance Transferred from Income (433)	149,633	173,415	21
Miscellaneous Credits to Surplus (434)	10,798	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,555	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,162,136	3,003,260	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY INTEREST EARNED ON DEPOSITS AND DEBT RESERVE FUNDS	48,824	5
ELECTRIC UTILITY INTEREST EARNED ON DEPOSITS AND DEBT RESERVE FUNDS	66,818	6
Total (Acct. 419):	115,642	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
CORRECTION OF PRIOR PERIOD ACCOUNTS PAYABLE - WATER	10,798	10
Total (Acct. 434):	10,798	
Miscellaneous Debits to Surplus (435):		
CORRECTION OF PRIOR PERIOD ACCOUNTS PAYABLE - ELECTRIC	1,555	11
Total (Acct. 435)--Debit:	1,555	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	655,457	2,896,392	0	0	3,551,849	1
Less: interdepartmental sales	0	20,151	0	0	20,151	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	638	1,499			2,137	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	654,819	2,874,742	0	0	3,529,561	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	142,970		142,970	1
Electric operating expenses	327,068		327,068	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	484		484	8
Electric utility plant accounts	47,536		47,536	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	518,058	0	518,058	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,523,468	11,157,547	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,092,659	4,791,828	2
Net Utility Plant	6,430,809	6,365,719	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	726,519	714,511	7
Total Other Property and Investments	726,519	714,511	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,928,495	1,852,617	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	374,630	332,692	11
Other Accounts Receivable (143)	68,798	54,575	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	56,374	56,374	13
Receivables from Municipality (145)	204,040	172,090	14
Materials and Supplies (150)	150,303	147,126	15
Prepayments (165)	19,094	16,611	16
Other Current and Accrued Assets (170)	6,851		17
Total Current and Accrued Assets	2,695,837	2,519,337	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	89,390	98,675	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	97,765	140,225	20
Total Deferred Debits	187,155	238,900	
Total Assets and Other Debits	10,040,320	9,838,467	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,023,766	984,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,162,136	3,003,260	23
Total Proprietary Capital	4,185,902	3,987,468	
LONG-TERM DEBT			
Bonds (221)	3,485,000	3,735,000	24
Advances from Municipality (223)	0	85,000	25
Other Long-Term Debt (224)	59,327	74,159	26
Total Long-Term Debt	3,544,327	3,894,159	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	193,931	186,680	28
Payables to Municipality (233)	13,569	16,718	29
Customer Deposits (235)			30
Taxes Accrued (236)	518,144	253,249	31
Interest Accrued (237)	14,925	15,847	32
Other Current and Accrued Liabilities (238)	45,941	31,119	33
Total Current and Accrued Liabilities	786,510	503,613	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	44,898	36
Total Deferred Credits	0	44,898	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,523,581	1,408,329	41
Total Liabilities and Other Credits	10,040,320	9,838,467	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,940,268	0	0	7,583,200	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,940,268	0	0	7,583,200	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	898,306	0	0	4,194,353	10
Total Accumulated Provision	898,306	0	0	4,194,353	
Net Utility Plant	3,041,962	0	0	3,388,847	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	818,658	3,973,170			4,791,828	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	81,148	289,846			370,994	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,211				2,211	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		9,088			9,088	10
Other credits (specify):						11
					0	12
Total credits	83,359	298,934	0	0	382,293	13
Debits during year						14
Book cost of plant retired	3,711	76,559			80,270	15
Cost of removal		1,192			1,192	16
Other debits (specify):						17
					0	18
Total debits	3,711	77,751	0	0	81,462	19
Balance End of Year	898,306	4,194,353	0	0	5,092,659	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	56,374	1
Additions:		
Provision for uncollectibles during year	2,137	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	2,137	
Deductions:		
Accounts written off during the year: Utility Customers	2,137	5
Accounts written off during the year: Others		6
Total accounts written off	2,137	
Balance end of year	56,374	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	20,873				20,873	15,179	1
Other			99,997		99,997	106,740	2
Total Electric Utility					120,870	121,919	

Account	Total End of Year	Amount Prior Year	
Electric utility total	120,870	121,919	1
Water utility	29,433	25,207	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	150,303	147,126	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC UTILITY 1994 MRBS	2,313	428	9,250	1
ELECTRIC UTILITY 1997 MRBS	3,956	428	28,348	2
WATER UTILITY 1997 MRBS	3,017	428	51,792	3
Total			89,390	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	984,208	1
Changes during year (explain):		
TID#4 CONTRIBUTIONS FOR CONSTRUCTION	39,558	2
Balance end of year	<u>1,023,766</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC 1994 MRBS	01/05/1994	01/05/2003	4.00%	460,000	1
WATER 1997 MRBS	03/06/1997	03/06/2016	5.00%	1,965,000	2
ELECTRIC 1997 MRBS	03/06/1997	03/06/2006	5.00%	1,060,000	3
Total Bonds (Account 221):				3,485,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ASHLEY FURNITURE LIGHTING PROJECT	06/01/1997	06/01/2003	0.00%	59,327	1
Total for Account 224				59,327	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	253,249	1
Accruals:		
Charged water department expense	99,556	2
Charged electric department expense	204,975	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	304,531	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	35,976	7
PSC Remainder Assessment	2,881	8
Other (explain):		
Utility Tax	779	9
Total payments and other debits	39,636	
Balance end of year	518,144	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
electric refunding	0	3,366	3,366	0	1
1994 electric	1,980	23,672	23,763	1,889	2
1997 electric	4,908	58,321	58,890	4,339	3
1997 water	8,959	107,248	107,510	8,697	4
water refunding	0	1,730	1,730	0	5
Subtotal	15,847	194,337	195,259	14,925	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	15,847	194,337	195,259	14,925	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,163,778	244,551	0	0	0	1,408,329	1
Add credits during year:							
For Services	1,288	25,753				27,041	2
For Mains						0	3
Other (specify):							
TID CONTRIBUTION		88,211				88,211	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,165,066	358,515	0	0	0	1,523,581	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	262,288					262,288	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER BOND REDEMPTION	150,107	3
WATER BOND REDEMPTION 1997	183,850	4
WATER DEPRECIATION FUND	10,497	5
WATER BOND REDEMPTION 1996	15,528	6
ELECTRIC 1987 BOND REDEMPTION	57,734	7
ELECTRIC 1997 BOND REDEMPTION	264,833	8
ELECTRIC DEPRECIATION FUND	20,994	9
ELECTRIC BOND REDEMPTION	22,976	10
Total (Acct. 125):	726,519	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	50,561	12
Electric	324,069	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	374,630	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
ELECTRIC UTILITY RENTALS AND MISCELLANEOUS	55,544	18
WATER MISCELLANEOUS A/R FOR EXTENSIONS	13,254	19
Total (Acct. 143):	68,798	
Receivables from Municipality (145):		
WATER UTILITY FIRE PROTECTION CHARGE DUE FROM GENERAL AND METER	165,520	20
MISCELLANEOUS RECEIVABLE FROM MUNICIPALITY	3,262	21
WATER ALLOCATION DUE FROM SEWER	5,695	22
INTEREST RECEIVABLE FROM SEWER ON DAIN RAUSCHER ACCOUNT - WATER	11,975	23

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
PSC REMAINDER	547	24
INTEREST RECEIVABLE FROM SEWER ON DAIN RAUSCHER ACCOUNT - ELECTRIC	17,041	25
Total (Acct. 145):	204,040	
Prepayments (165):		
WATER PREPAID INSURANCE	2,243	26
ELECTRIC PREPAID INSURANCE	16,851	27
Total (Acct. 165):	19,094	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ELECTRIC LIGHTING PROJECT REBATES	59,327	29
ELECTRIC DEFERRED LOSS ON DEBT RETIREMENT	17,391	30
WATER DEFERRED LOSS ON DEBT RETIREMENT	21,047	31
Total (Acct. 183):	97,765	
Payables to Municipality (233):		
WATER PSC REMAINDER	547	32
INSURANCE EXPENSE PAID BY GENERAL FOR ELECTRIC	9,054	33
INSURANCE EXPENSE PAID BY GENERAL FOR WATER	3,380	34
PAYROLL EXPENSES PAID BY GENERAL AND SEWER	272	35
PAYROLL EXPENSES OF WATER PAID BY SEWER	316	36
Total (Acct. 233):	13,569	
Other Deferred Credits (253):		
NONE		37
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,850,717	7,485,598	0	0	11,336,315	1
Materials and Supplies	27,320	121,394	0	0	148,714	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	858,482	4,083,761	0	0	4,942,243	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,164,422	301,533	0	0	1,465,955	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,855,133	3,221,698	0	0	5,076,831	
Net Operating Income	125,438	112,175	0	0	237,613	8
Net Operating Income as a percent of						
Average Net Rate Base	6.76%	3.48%	N/A	N/A	4.68%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,003,987	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,082,698	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,086,685	
Net Income		
Net Income	149,633	5
Percent Return on Proprietary Capital	3.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

IT WAS ESTIMATED TATE REVENUES WOULD INCREASE BY 5.4%. THE INCREASE
WAS IMPLEMENTED FOR APPROXIMATELY SIX MONTHS OF 1999.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

RATE INCREASE EFFECTIVE JUNE 29, 1999.

7. Any additional matters.

LINE REBUILD WITH DAIRYLAND POWER.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

INCREASE IN OTHER DEFERRED CREDITS (253) IS DUE TO THE APPLICATION OF REFUNDS AND PATRONAGE DIVIDENDS ON WHOLESALE POWER SUPPLY TO CUSTOMERS IN 1999.

Balance Sheet End-of-Year Account Balances (Page F-19)

WATER AND ELECTRIC DEFERRED LOSS ON RETIREMENT (183) IS REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

ELECTRIC LIGHTING PROJECT REBATES (183) IS THE AMOUNT DEFERRED PER DEMAND AGREEMENT.

Signature Page (Page ii)

(KA LETTERHEAD)

To the Mayor and Members of the
Council of the City of Arcadia
Arcadia, Wisconsin 54612

We have compiled the balance sheets of the City of Arcadia Municipal Electric and Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP
Viroqua, Wisconsin
March 31, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 4, 2001

Ms. Angela Berg, City Clerk
Arcadia Electric & Water Utility
203 West Main Street
Arcadia, WI 54612-1391

1999 Analytical Review DWCCA-210-ELE

Dear Ms. Berg:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In our July 29, 1999 letter, we requested the following:

During our review, we noted an amount reported in Account 183, Other Deferred Debits, page F-19, described as "water deferred loss on debt retirement." This amount is more appropriately reported in Account 181, Unamortized Debt Discount and Expense. Please refer to the Class C Water Uniform System of Accounts, Account 181, paragraph B, page 32. Please confirm that this amount will be reclassified to Account 181.

We have noted that this amount is still being reported in Account 183. We also noted that it is being amortized to Account 237, Interest Accrued, on schedule F-17.

Since this item is associated with debt, the deferral should be reported in Account 181, Unamortized Debt Discount and Expense and the amortization should be charged to Account 428, Amortization of Debt Discount and Expense, not Account 237.

Please make the necessary adjustments in your records. Please confirm that this adjustment will be recorded during 2000.

2. During our review, we noted an amount described as "storm cost reimbursement from governmental agency for added cost" reported in Account 474, Other Water Revenues. If this amount was a reimbursement for items expensed, the expense accounts originally charged should have been credited. If this was the case, please follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail,

FINANCIAL SECTION FOOTNOTES

please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\210.doc

cc: Mr. Craig Barvek

Response received 1/22/01 from Tami Baker, Vig & Assoc.

1. water loss on debt will be reclassified to a/c 181. Amort. charged to a/c 428.
 2. reimbursements will be credited to expense a/c originally charged in future.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	646,801	1
Total Sales of Water	646,801	
Other Operating Revenues		
Forfeited Discounts (470)	792	2
Miscellaneous Service Revenues (471)	60	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,804	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,656	
Total Operating Revenues	655,457	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	28,526	9
Water Treatment Expenses (630-635)	67,895	10
Transmission and Distribution Expenses (640-655)	133,950	11
Customer Accounts Expenses (901-904)	35,223	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	83,722	14
Total Operation and Maintenance Expenses	349,316	
Other Operating Expenses		
Depreciation Expense (403)	81,148	15
Amortization Expense (404-407)		16
Taxes (408)	99,555	17
Total Other Operating Expenses	180,703	
Total Operating Expenses	530,019	
NET OPERATING INCOME	125,438	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	150	947	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	150	947	
Metered Sales to General Customers (461)				
Residential	849	38,325	112,704	4
Commercial	154	25,176	60,838	5
Industrial	11	241,230	268,019	6
Total Metered Sales to General Customers (461)	1,014	304,731	441,561	
Private Fire Protection Service (462)	8		26,997	7
Public Fire Protection Service (463)	1		167,012	8
Other Sales to Public Authorities (464)	22	2,919	10,284	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,046	307,800	646,801	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	167,012	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	167,012	
Forfeited Discounts (470):		
Customer late payment charges	792	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	792	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE RELATED REVENUES	60	7
Total Miscellaneous Service Revenues (471)	60	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,838	10
Other (specify):		
STORM COST REIMBURSEMENT FROM GOVERNMENTAL AGENCY FOR ADDED COST	2,253	11
MISCELLANEOUS	2,713	12
Total Other Water Revenues (474)	7,804	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	28,462	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	64	9
Total Pumping Expenses	28,526	
WATER TREATMENT EXPENSES		
Operation Labor (630)	35,760	10
Chemicals (631)	10,245	11
Operation Supplies and Expenses (632)	15,536	12
Maintenance of Water Treatment Plant (635)	6,354	13
Total Water Treatment Expenses	67,895	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	64,796	14
Operation Supplies and Expenses (641)	13,497	15
Maintenance of Distribution Reservoirs and Standpipes (650)	32,161	16
Maintenance of Mains (651)	12,774	17
Maintenance of Services (652)	4,297	18
Maintenance of Meters (653)	1,041	19
Maintenance of Hydrants (654)	5,384	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	133,950	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,155	22
Accounting and Collecting Labor (902)	23,504	23
Supplies and Expenses (903)	1,926	24
Uncollectible Accounts (904)	638	25
Total Customer Accounts Expenses	35,223	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,471	27
Office Supplies and Expenses (921)	8,577	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,849	30
Property Insurance (924)	2,560	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	41,738	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	11,149	35
Transportation Expenses (933)	4,378	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	83,722	
Total Operation and Maintenance Expenses	349,316	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		89,095	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,005	2
Net property tax equivalent		88,090	
Social Security		10,918	3
PSC Remainder Assessment		547	4
Other (specify): NONE			5
Total tax expense		99,555	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205591				3
County tax rate	mills		6.713592				4
Local tax rate	mills		7.927012				5
School tax rate	mills		15.833414				6
Voc. school tax rate	mills		2.219462				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.899071				10
Less: state credit	mills		2.483461				11
Net tax rate	mills		30.415610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.927012				14
Combined School Tax Rate	mills		18.052876				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.979888				17
Total Tax Rate	mills		32.899071				18
Ratio of Local and School Tax to Total	dec.		0.789685				19
Total tax net of state credit	mills		30.415610				20
Net Local and School Tax Rate	mills		24.018737				21
Utility Plant, Jan. 1	\$	3,769,550	3,769,550				22
Materials & Supplies	\$	25,207	25,207				23
Subtotal	\$	3,794,757	3,794,757				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,794,757	3,794,757				26
Assessment Ratio	dec.		0.977505				27
Assessed Value	\$	3,709,394	3,709,394				28
Net Local & School Rate	mills		24.018737				29
Tax Equiv. Computed for Current Year	\$	89,095	89,095				30
Tax Equivalent per 1994 PSC Report	\$	58,421					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	89,095					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	61,835		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	127,051		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	188,886	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	349,772		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,896		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	485,668	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	142,834		22
Water Treatment Equipment (332)	396,478		23
Total Water Treatment Plant	540,312	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,298		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			61,835	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			127,051	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	188,886	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			349,772	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			135,896	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	485,668	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			142,834	22
Water Treatment Equipment (332)			396,478	23
Total Water Treatment Plant	0	0	540,312	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,298	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	471,313		26
Transmission and Distribution Mains (343)	1,586,039	160,345	27
Fire Mains (344)	0		28
Services (345)	127,268	6,225	29
Meters (346)	85,569	5,205	30
Hydrants (348)	160,404	11,038	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,435,891	182,813	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,066		35
Computer Equipment (391.1)	22,920		36
Transportation Equipment (392)	20,808		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,174		39
Laboratory Equipment (395)	1,173		40
Power Operated Equipment (396)	43,422		41
Communication Equipment (397)	4,655		42
SCADA Equipment (397.1)	4,191		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	110,409	0	
Total utility plant in service directly assignable	3,761,166	182,813	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,761,166	182,813	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			471,313	26
Transmission and Distribution Mains (343)	3,160		1,743,224	27
Fire Mains (344)			0	28
Services (345)			133,493	29
Meters (346)	551		90,223	30
Hydrants (348)			171,442	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,711	0	2,614,993	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			6,066	35
Computer Equipment (391.1)			22,920	36
Transportation Equipment (392)			20,808	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			7,174	39
Laboratory Equipment (395)			1,173	40
Power Operated Equipment (396)			43,422	41
Communication Equipment (397)			4,655	42
SCADA Equipment (397.1)			4,191	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	110,409	
Total utility plant in service directly assignable	3,711	0	3,940,268	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	3,711	0	3,940,268	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			27,950	27,950	1
February			25,780	25,780	2
March			27,420	27,420	3
April			29,170	29,170	4
May			31,190	31,190	5
June			31,300	31,300	6
July			31,030	31,030	7
August			30,140	30,140	8
September			28,680	28,680	9
October			28,800	28,800	10
November			24,860	24,860	11
December			29,680	29,680	12
Total for year	0	0	346,000	346,000	
Less: Measured or estimated water used in main flushing and water treatment during year				8,000	13
Less: Other utility use				6,000	14
Other utility use explanation:					15
MAIN FLUSHING-FIRE FLOW TEST-METER TESTING					
Water pumped into distribution system				332,000	16
Less: Water sold				307,800	17
Losses and unaccounted for				24,200	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,420	21
Date of maximum: 7/16/1999					22
Cause of maximum:					23
HIGH USAGE					
Minimum gallons pumped by all methods in any one day during reporting year				170	24
Date of minimum: 1/2/1999					25
Total KWH used for pumping for the year				897,058	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST WELL	2	317	10	662,000	Yes	1
EAST WELL	3	376	12	864,000	Yes	2
SOUTH WELL	4	480	14	864,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	EAST WELL 3	SOUTH WELL 4	WEST WELL 2	1
Location	109 EAST WILSON STREET	MEMORIAL PARK	105 THIRD STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1959	1995	1939	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	600	600	410	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	FAIRBANKS	9
Year Installed	1991	1995	1954	10
Type	OTHER	OTHER	OTHER	11
Horsepower	75	60	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST RESERVOIR	WEST RESERVOIR	WORTHY	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1972	1992	1997	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	160	144	1	10
Total capacity in gallons	1,000,000	500,000	1	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,123	0	0	0	1,123	1
M	D	4.000	14,484	0	0	0	14,484	2
M	D	6.000	28,668	1,344	0	0	30,012	3
M	D	8.000	18,549	1,572	326	0	19,795	4
M	D	10.000	22,495	0	0	0	22,495	5
M	D	12.000	7,750	0	0	0	7,750	6
Total Within Municipality			93,069	2,916	326	0	95,659	
Total Utility			93,069	2,916	326	0	95,659	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	698	0	0	0	698		1
M	1.000	245	9	0	0	254		2
M	1.250	7	0	0	0	7		3
M	1.500	5	1	0	0	6		4
M	2.000	23	2	0	0	25		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	2	0	0	0	2		8
M	8.000	1	0	0	0	1		9
M	10.000	1	0	0	0	1		10
Total Utility		990	12	0	0	1,002	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,002	36	22		1,016	89	1
0.750	20	1	0	0	21	1	2
1.000	28	3	0	0	31	3	3
1.250	2	0	0	0	2	0	4
1.500	16	0	0	0	16	0	5
2.000	27	1	0	0	28	1	6
3.000	8	0	0	0	8	1	7
4.000	4	1	0	0	5	1	8
6.000	10	0	0	0	10	1	9
8.000	2	0	0	0	2	1	10
Total:	1,119	42	22	0	1,139	98	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	850	92	1	10	0	63	1,016	1
0.750	11	4	0	2	0	4	21	2
1.000	2	22	3	1	0	3	31	3
1.250	0	2	0	0	0	0	2	4
1.500	0	11	2	3	0	0	16	5
2.000	0	18	3	3	0	4	28	6
3.000	0	5	1	2	0	0	8	7
4.000	0	0	1	1	0	3	5	8
6.000	0	0	0	0	6	4	10	9
8.000	0	0	1	0	0	1	2	10
Total:	863	154	12	22	6	82	1,139	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	164	6			170	2
Total Fire Hydrants	164	6	0	0	170	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	91
Number of distribution system valves end of year:	260
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF PUMPING PLANT (625) - PRIOR YEAR EXPENSE MUCH HIGHER DUE TO PUMPING REPAIRS.

OPERATION LABOR (640) - OPERATION LABOR HIGHER IN 1998 DUE TO OVERALL PAYROLL AND MIX CHANGE.

MAINTENANCE OF MAINS (651) - MAINTENANCE OF MAINS INCREASE DUE TO LEAKS AND BREAKS.

EMPLOYEE PENSIONS AND BENEFITS (926) - INCREASE DUE TO PAYROLL ALLOCATION FOR INDIRECT TIME, HEALTHCARE PLAN, AND PENSION PLAN COSTS.

MISCELLANEOUS GENERAL EXPENSES (930) - ADDITIONAL EXPENSE FOR SEVERAL ITEMS INCLUDING TRAINING AND GENERAL UNCLASSIFIED ITEMS. NONE INDIVIDUALLY SIGNIFICANT.

Water Mains (Page W-15)

WATER MAINS ADDITIONS WERE FINANCED THROUGH TID #4 CONTRIBUTION, AND A CLOSE OUT OF CONSTRUCTION IN PROGRESS THAT WAS FINANCED IN 1998.

Water Services (Page W-16)

WATER SERVICES ADDITIONS WERE FINANCED BY CUSTOMER CONTRIBUTIONS AND A CLOSE OUT OF THE CONSTRUCTION IN PROGRESS FINANCED IN 1998.

Meters (Page W-17)

ADJUSTMENT MADE NUMBER OF UTILITY OWNED METERS TO RECONCILE WITH PHYSICAL INVENTORY COUNT.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,820,859	1
Total Sales of Electricity	2,820,859	
Other Operating Revenues		
Forfeited Discounts (450)	4,858	2
Miscellaneous Service Revenues (451)	800	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	48,728	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	21,147	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	75,533	
Total Operating Revenues	2,896,392	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,810,806	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	147,663	11
Customer Accounts Expenses (901-904)	37,004	12
Sales Expenses (910)	26,369	13
Administrative and General Expenses (920-935)	267,554	14
Total Operation and Maintenance Expenses	2,289,396	
Other Expenses		
Depreciation Expense (403)	289,846	15
Amortization Expense (404-407)		16
Taxes (408)	204,975	17
Total Other Expenses	494,821	
Total Operating Expenses	2,784,217	
NET OPERATING INCOME	112,175	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,858	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,858	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	800	3
Total Miscellaneous Service Revenues (451)	800	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL AND TRENCHING	48,728	5
Total Rent from Electric Property (454)	48,728	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
DAIRYLAND POWER REIMBURSEMENT FOR GENERATION	10,652	7
OTHER MISCELLANEOUS ELECTRIC REVENUES	10,495	8
Total Other Electric Revenues (456)	21,147	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	88,616	11
Fuel (539)	54,238	12
Operation Supplies and Expenses (540)	15,990	13
Maintenance of Other Power Production Plant (543)	38,891	14
Total Other Power Generation Expenses	197,735	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,613,071	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,613,071	
Total Power Production Expenses	1,810,806	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	85,681	20
Line and Station Labor (561)	12,220	21
Line and Station Supplies and Expenses (562)	21,673	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	4,855	27
Maintenance of Lines (572)	5,676	28
Maintenance of Line Transformers (573)	3,967	29
Maintenance of Street Lighting and Signal Systems (574)	2,350	30
Maintenance of Meters (575)	2,113	31
Maintenance of Miscellaneous Distribution Plant (576)	9,128	32
Total Distribution Expenses	<u>147,663</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,000	33
Accounting and Collecting Labor (902)	31,505	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)	1,499	36
Total Customer Accounts Expenses	<u>37,004</u>	
SALES EXPENSES		
Sales Expenses (910)	26,369	37
Total Sales Expenses	<u>26,369</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	62,785	38
Office Supplies and Expenses (921)	14,553	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	35,259	41
Property Insurance (924)	29,125	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	74,624	44
Regulatory Commission Expenses (928)	18,334	45
Miscellaneous General Expenses (930)	21,887	46
Transportation Expenses (933)	4,667	47
Maintenance of General Plant (935)	6,320	48
Total Administrative and General Expenses	267,554	
Total Operation and Maintenance Expenses	2,289,396	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		175,800	1
Social Security		25,058	2
Wisconsin Gross Receipts Tax		779	3
PSC Remainder Assessment		3,338	4
Other (specify): NONE			5
Total tax expense		204,975	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205591				3
County tax rate	mills		6.713592				4
Local tax rate	mills		7.927012				5
School tax rate	mills		15.833414				6
Voc. school tax rate	mills		2.219462				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.899071				10
Less: state credit	mills		2.483461				11
Net tax rate	mills		30.415610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.927012				14
Combined School Tax Rate	mills		18.052876				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.979888				17
Total Tax Rate	mills		32.899071				18
Ratio of Local and School Tax to Total	dec.		0.789685				19
Total tax net of state credit	mills		30.415610				20
Net Local and School Tax Rate	mills		24.018737				21
Utility Plant, Jan. 1	\$	7,387,999	7,387,999				22
Materials & Supplies	\$	121,919	121,919				23
Subtotal	\$	7,509,918	7,509,918				24
Less: Plant Outside Limits	\$	22,200	22,200				25
Taxable Assets	\$	7,487,718	7,487,718				26
Assessment Ratio	dec.		0.977505				27
Assessed Value	\$	7,319,282	7,319,282				28
Net Local & School Rate	mills		24.018737				29
Tax Equiv. Computed for Current Year	\$	175,800	175,800				30
Tax Equivalent per 1994 PSC Report	\$	156,551					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	175,800					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	4,146		18
Structures and Improvements (341)	209,855		19
Fuel Holders, Producers and Accessories (342)	34,387		20
Prime Movers (343)	1,464,567		21
Generators (344)	321,180		22
Accessory Electric Equipment (345)	279,462		23
Miscellaneous Power Plant Equipment (346)	34,143	316	24
Total Other Production Plant	2,347,740	316	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			4,146	18
Structures and Improvements (341)			209,855	19
Fuel Holders, Producers and Accessories (342)			34,387	20
Prime Movers (343)			1,464,567	21
Generators (344)			321,180	22
Accessory Electric Equipment (345)			279,462	23
Miscellaneous Power Plant Equipment (346)			34,459	24
Total Other Production Plant	0	0	2,348,056	
TRANSMISSION PLANT				
Land and Land Rights (350)				0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,563		34
Structures and Improvements (361)	0	4,307	35
Station Equipment (362)	1,506,236	7,270	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	184,378	22,882	38
Overhead Conductors and Devices (365)	343,595	58,338	39
Underground Conduit (366)	290,454	29,426	40
Underground Conductors and Devices (367)	722,625	31,382	41
Line Transformers (368)	663,530	73,565	42
Services (369)	167,785	12,998	43
Meters (370)	203,054	12,777	44
Installations on Customers' Premises (371)	1,637		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	216,874	8,299	47
Total Distribution Plant	4,301,731	261,244	
GENERAL PLANT			
Land and Land Rights (389)	71,345	10,000	48
Structures and Improvements (390)	214,791		49
Office Furniture and Equipment (391)	21,467		50
Computer Equipment (391.1)	26,557		51
Transportation Equipment (392)	69,226		52
Stores Equipment (393)	5,089		53
Tools, Shop and Garage Equipment (394)	26,096		54
Laboratory Equipment (395)	10,812		55
Power Operated Equipment (396)	277,137		56
Communication Equipment (397)	15,100	203	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			1,563	34
Structures and Improvements (361)			4,307	35
Station Equipment (362)			1,513,506	36
Storage Battery Equipment (363)	0		0	37
Poles, Towers and Fixtures (364)	5,845		201,415	38
Overhead Conductors and Devices (365)	3,392		398,541	39
Underground Conduit (366)	1,170		318,710	40
Underground Conductors and Devices (367)	7,425		746,582	41
Line Transformers (368)	49,624		687,471	42
Services (369)	2,476		178,307	43
Meters (370)	4,745		211,086	44
Installations on Customers' Premises (371)			1,637	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	987		224,186	47
Total Distribution Plant	75,664	0	4,487,311	
GENERAL PLANT				
Land and Land Rights (389)			81,345	48
Structures and Improvements (390)			214,791	49
Office Furniture and Equipment (391)			21,467	50
Computer Equipment (391.1)			26,557	51
Transportation Equipment (392)			69,226	52
Stores Equipment (393)			5,089	53
Tools, Shop and Garage Equipment (394)			26,096	54
Laboratory Equipment (395)			10,812	55
Power Operated Equipment (396)			277,137	56
Communication Equipment (397)	895		14,408	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	905	58
Other Tangible Property (399)	0	59
Total General Plant	738,525	10,203
Total utility plant in service directly assignable	7,387,996	271,763
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 7,387,996	 271,763

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			905 58
Other Tangible Property (399)			0 59
Total General Plant	895	0	747,833
Total utility plant in service directly assignable	76,559	0	7,583,200
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	76,559	0	7,583,200

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		31.10
7.2/12.5 kV (12kV)	1.20	4.10
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		3.51
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	3	7
Nonfarm	60	8
Total	63	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	0	12
Total	0	13
Total customers on rural lines at end of year	63	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	10,102	Monday	01/04/1999	10:00	5,447	1
February	02	9,970	Tuesday	02/16/1999	12:00	4,898	2
March	03	9,828	Tuesday	03/02/1999	10:00	5,415	3
April	04	9,620	Thursday	04/22/1999	10:00	4,953	4
May	05	9,809	Tuesday	05/04/1999	01:00	5,044	5
June	06	11,331	Tuesday	06/22/1999	02:00	5,495	6
July	07	12,417	Thursday	07/29/1999	12:00	5,542	7
August	08	10,980	Friday	08/27/1999	01:00	5,746	8
September	09	11,145	Thursday	09/02/1999	02:00	5,158	9
October	10	9,922	Tuesday	10/19/1999	10:00	5,215	10
November	11	10,231	Tuesday	11/30/1999	10:00	5,048	11
December	12	10,685	Monday	12/20/1999	09:00	5,600	12
Total		126,040				63,561	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	DAIRY LAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating		1,142	5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		1,142	7
Purchases		63,561	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		64,703	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		62,525	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		250	22
Total Used by Company		250	23
Total Sold and Used		62,775	24
Energy Losses:			
Transmission Losses (if applicable)			26
Distribution Losses		1,928	27
Total Energy Losses		1,928	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.9798%	29
Total Disposition of Energy		64,703	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RE-1	192	8,869	1
Total Sales for Residential Sales		192	8,869	
Commercial & Industrial				
COMMERCIAL CITY	CE-1	188	3,927	2
GENERAL SERVICE	CP-1	22	349	3
COMMERCIAL RURAL	CR-1	13	294	4
INDUSTIAL POWER SERVICE	IP-1	1	11,663	5
LARGE POWER SERVICE	LP-1	16	28,948	6
SMALL POWER SERVICE	SP-1	30	8,035	7
Total Sales for Commercial & Industrial		270	53,216	
Public Street & Highway Lighting				
ATHLETIC FIELD LIGHTING	AF-1	1	64	8
STREET LIGHTING	SL-1	1	376	9
Total Sales for Public Street & Highway Lighting		2	440	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		464	62,525	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	571,479	(21,891)	549,588	1
0	0	571,479	(21,891)	549,588	
0	0	226,925	(10,035)	216,890	2
0	0	35,549	(681)	34,868	3
0	0	16,994	(751)	16,243	4
25,406	33,037	299,271	(24,290)	274,981	5
67,164	73,570	1,472,583	(78,117)	1,394,466	6
27,708	0	308,949	(18,369)	290,580	7
120,278	106,607	2,360,271	(132,243)	2,228,028	
0	0	2,535	(146)	2,389	8
0	0	41,800	(946)	40,854	9
0	0	44,335	(1,092)	43,243	
				0	10
0	0	0	0	0	
120,278	106,607	2,976,085	(155,226)	2,820,859	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		DAIRYLAND POWER				1
Point of Delivery		ARCADIA PLANT				2
Type of Power Purchased (firm, dump, etc.)		SURPLUS				3
Voltage at Which Delivered		12470/4160				4
Point of Metering		PLANT SWITCH				5
Total of 12 Monthly Maximum Demands -- kW		106,592				6
Average load factor		81.6852%				7
Total Cost of Purchased Power		1,613,071				8
Average cost per kWh		0.0254				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	5,447				12
	February	4,898				13
	March	5,415				14
	April	4,953				15
	May	5,044				16
	June	5,495				17
	July	5,542				18
	August	5,746				19
	September	5,158				20
	October	5,215				21
	November	5,048				22
	December	5,600				23
	Total kWh (000)	63,561	0			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,142	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	9,021	13
Is Plant Owned or Leased?		14
Total Production Expenses	197,735	15
Cost per kWh of Net Generation (\$)	173	16
Monthly Net Generation --- kWh (000): January	75	17
February	64	18
March	56	19
April	65	20
May	54	21
June	93	22
July	505	23
August	17	24
September	59	25
October	59	26
November	59	27
December	36	28
Total kWh (000)	1,142	29
Gas Consumed--Therms	52,170	30
Average Cost per Therm Burned (\$)	52,170.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,197	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	762	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ARCADIA			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	1,142			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	8,815			7
Date and Hour of Such Maximum Demand	2/3/1999 10			8
Load Factor	0.0148			9
Maximum Net Generation in Any One Day	73,538			10
Date of Such Maximum	07/29/1999			11
Number of Hours Generators Operated	872			12
Maximum Continuous or Dependable Capacity--kW	9,021			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	197,735			15
Cost per kWh of Net Generation (\$)	173.1480			16
Monthly Net Generation --- kWh (000): January	75			17
February	64			18
March	56			19
April	65			20
May	54			21
June	93			22
July	505			23
August	17			24
September	59			25
October	59			26
November	59			27
December	36			28
Total kWh (000)	1,142			29
Gas Consumed--Therms	52,170			30
Average Cost per Therm Burned (\$)	0.3400			31
Fuel Oil Consumed Barrels (42 gal.)	1,197			32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	762			36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	23			38
kWh Net Generation per Gallon of Lubr. Oil	1,499			39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	47.4900			54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
ARCADIA	2	1947	RECIP	FAIRBANKS MORSE	300	1,400	1
ARCADIA	1	1957	RECIP	FAIRBANKS MORSE	720	1,920	2
ARCADIA	4	1930	RECIP	FAIRBANKS MORSE	240	360	3
ARCADIA	5	1972	RECIP	COOPER	600	4,250	4
ARCADIA	6	1986	RECIP	FAIRBANKS MORSE	900	4,200	5
ARCADIA	3	1940	RECIP	FAIRBANKS MORSE	300	690	6

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1947	2	102	980	1,225	980	980	1
1957	4	159	1,360	1,700	1,360	1,360	2
1930	2	20	240	300	240	240	3
1972	4	398	3,090	3,863	3,090	3,090	4
1986	12	415	3,000	3,750	3,000	3,000	5
1940	2	48	473	592	473	473	6

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	CITY				
Voltage--High Side	69,000				
Voltage--Low Side	12,470				
Num. Main Transformers in Operation	3				
Capacity of Transformers in kVA	22,500				
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW	12,417				
Dt and Hr of Such Maximum Demand	07/29/1999				
	12:00				
Kwh Output	63,561				

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,523	511	86,255	1
Acquired during year	101	11	5,788	2
Total	1,624	522	92,043	3
Retired during year	94	23	5,067	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,530	499	86,976	6
Number end of year accounted for as follows:				7
In customers' use	1,414	405	52,229	8
In utility's use	24	7	26,975	9
Inactive transformers on system		1	37	10
Locked meters on customers' premises	23			11
In stock	69	86	7,735	12
Total end of year	1,530	499	86,976	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	100	27	22,939	1
Metal Halide/Halogen	101	2	1,699	2
Metal Halide/Halogen	150	94	79,861	3
Metal Halide/Halogen	250	28	23,788	4
Total		151	128,287	
Ornamental				
Metal Halide/Halogen	150	292	248,079	5
Total		292	248,079	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

MAINTENANCE OF OTHER POWER PRODUCTION PLANT (543) - EXPENSE DOWN IN 1999 DUE TO NATURE OF EXPENSE RATHER THAN BREAKDOWNS AND EXTRAORDINARY EXPENSES.

MAINTENANCE OF LINES (572) - EXPENSE LOWER IN 1999 BECAUSE OF FEWER OUTAGES AND LESS STORM DAMAGE.

MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (576) - HIGHER IN 1999 DUE TO YEAR 2000 PREPAREDNESS AND OTHER UNCLASSIFIED DISTRIBUTION EXPENSES.

ADMINISTRATIVE AND GENERAL SALARIES (920) - INCREASE REFLECTIVE OF STAFFING CHANGES FOR FULL YEAR 1999 AND SALARY INCREASES.

OFFICE SUPPLIES AND EXPENSES (923) - INCREASE DUE TO POWER REQUIREMENTS STUDY, ENGINE REPLACEMENT STUDY, UNBUNDLING RATE STUDY.

REGULATORY COMMISSION EXPENSES (928) - INCREASE DUE TO RATE CASE EXPENSES ASSOCIATED WITH FULL RATE CASE, HEARING AND RELATED EXPENSES THAT OCCURRED IN 1999.

MISCELLANEOUS GENERAL EXPENSES (930) - INCREASE DUE TO YEAR 2000 PREPAREDNESS AND OTHER GENERAL EXPENSES NOT CLASSIFIED ELSEWHERE, NONE INDIVIDUALLY SIGNIFICANT.

MAINTENANCE OF GENERAL PLANT (935) - DECREASE DUE TO REDUCTION OF MAINTENANCE AT GENERAL OFFICE.

Electric Utility Plant in Service (Page E-06)

ADDITIONS TO POLES, TOWERS AND FIXTURES (364), OVERHEAD CONDUCTORS AND DEVICES (365), UNDERGROUND CONDUIT (366), UNDERGROUND CONDUCTORS AND DEVICES (367) RELATE TO LINE REBUILD AND REPLACEMENTS DURING 1999.
